



October 26, 2001

To: Commissioner of Patents and Trademarks
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572
20 McIntosh Drive
Poughkeepsie, N.Y. 12603

Subject:

Serial No. 09/932,680 08/20/01

C.J. Lin, H.D. Su, Jong Chen,
W.T. Chu

TILT-ANGLE ION IMPLANT TO IMPROVE
JUNCTION BREAKDOWN IN FLASH MEMORY
APPLICATION

Grp. Art Unit: 2813

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Sevgin Oktay, registration number
47,832, as my associate attorney in this case. His telephone
number is (845) 485-2184.

Please continue to direct all correspondence in this case
to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record